

EXHIBIT 78

United States



of America

Department of the Treasury
Internal Revenue Service

September 7, 2021

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true copy of the Form 1040X, Amended U.S. Individual Income Tax Return, received on March 30, 2018, for John B. Wilson, SSN: [REDACTED] and spouse, Leslie Q. Wilson, SSN: [REDACTED] for the tax period ending December 31, 2014, consisting of sixteen (16) pages

under the custody of this office.

United States District Court
District of Massachusetts

TRIAL EXHIBIT

501A

Case No. 19-CR-10080-NMG



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "Jay Elton".

Jay Elton, Supervisory Investigative Analyst
Internal Revenue Service – Criminal Investigation
Delegation Order 11-5

Form **1040X** Department of the Treasury - Internal Revenue Service
Amended U.S. Individual Income Tax Return OMB No. 1545-0074
 (Rev. December 2014) Information about Form 1040X and its separate instructions is at www.irs.gov/form1040X.

This return is for calendar year ☒ 2014 ☐ 2013 ☐ 2012 ☐ 2011
 Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial: **JOHN B** Last name: **WILSON** Your social security number: **[REDACTED]**
 If a joint return, spouse's first name and initial: **LESLIE O** Last name: **WILSON** Spouse's social security number: **[REDACTED]**
 Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number:
155 IRVING AVENUE
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
HYANNISPORT MA 02647
 Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution.** In general, you cannot change your filing status from joint to separate returns after the due date.

☐ Single ☐ Married filing separately
☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)
☒ Married filing jointly

Full-year coverage. If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No."
 (See instructions.) ☒ Yes ☐ No

Use Part III on the back to explain any changes

Income and Deductions		A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	2,548,301.	66,412.	2,614,713.
2	Itemized deductions or standard deduction	489,952.	-3,008.	486,944.
3	Subtract line 2 from line 1	2,058,349.	69,420.	2,127,769.
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29		NONE	NONE
5	Taxable income. Subtract line 4 from line 3	2,058,349.	69,420.	2,127,769.
Tax Liability				
6	Tax. Enter method(s) used to figure tax (see instructions): SCH. D	649,577.	27,490.	677,067.
7	Credits. If general business credit carryback is included, check here <input type="checkbox"/>	477,765.	483.	478,248.
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	171,812.	27,007.	198,819.
9	Health care: individual responsibility (see instructions)			
10	Other taxes	30,810.	602.	31,412.
11	Total tax. Add lines 8, 9, and 10	202,622.	27,609.	230,231.
Payments				
12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	326,206.	598.	326,804.
13	Estimated tax payments, including amount applied from prior year's return	123,050.		123,050.
14	Earned income credit (EIC)			
15	Refundable credits from: <input type="checkbox"/> Schedule 8812 <input type="checkbox"/> Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 (2011) <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8952 or <input type="checkbox"/> other (specify):			
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed			NONE
17	Total payments. Add lines 12 through 16			23,449,854
Refund or Amount You Owe (Note. Allow up to 16 weeks for Form 1040X to be processed.)				
18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS			246,634.
19	Subtract line 18 from line 17 (If less than zero, see instructions)			203,220.
20	Amount you owe. If line 11, column C, is more than line 19, enter the difference			27,011.
21	If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return			
22	Amount of line 21 you want refunded to you			
23	Amount of line 21 you want applied to your (enter year): estimated tax			

For Paperwork Reduction Act Notice, see Instructions.

Form 1040X (Rev. 12-2014)

JSA
4A0180 2.000

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*INTEREST: \$3,093

NOT TCB

USAO-VB-01720829

AS AMENDED

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment
Sequence No. 07

Name(s) shown on Form 1040

JOHN B WILSON & LESLIE O WILSON

Your social security number

Medical
and
Dental
Expenses

Caution. Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) 1

2 Enter amount from Form 1040, line 38 2

3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead 3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You
Paid

5 State and local (check only one box):

a ☒ Income taxes, or STMT. 4. 5 222,369.b ☐ General sales taxes 6

6 Real estate taxes (see instructions) 60,985.

7 Personal property taxes 1,591.

8 Other taxes. List type and amount ► 8

9 Add lines 5 through 8 9 284,945.

Interest
You Paid

10 Home mortgage interest and points reported to you on Form 1098 10 30,800.

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► 11

12 Points not reported to you on Form 1098. See instructions for special rules 12

13 Mortgage insurance premiums (see instructions) 13

14 Investment interest. Attach Form 4952 if required. (See instructions.) 14 20,274.

15 Add lines 10 through 14 15 51,074.

Gifts to
Charity

If you made a gift and got a benefit for it, see instructions.

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . SEE STATEMENT. A. 16 220,215.

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 17

18 Carryover from prior year 18

19 Add lines 16 through 18 19 220,215.

Casualty and
Theft Losses

20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20

Job Expenses
and Certain
Miscellaneous
Deductions

21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► 21 2,500.

22 Tax preparation fees 22

23 Other expenses - investment, safe deposit box, etc. List type and amount ► SEE STATEMENT 5 23 19,265.

24 Add lines 21 through 23 24 21,765.

25 Enter amount from Form 1040, line 38 25 2,614,713.

26 Multiply line 25 by 2% (.02). 26 52,294.

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27 NONE

Other
Miscellaneous
Deductions

28 Other - from list in instructions. List type and amount ► 28

Total
Itemized
Deductions29 Is Form 1040, line 38, over \$152,525? SEE STMT 6
☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 486,944.☒ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.30 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 2014

JSA
4A1400 2.000

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